



FORM
N-15
(Rev. 2010)

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT

JCB101

Calendar Year **2010**

☐ **AMENDED Return**

☐ **NOL Carryback**

Tax Year

MM DD YY
[] [] []

OR
thru

MM DD YY
[] [] []

► Fill in the applicable oval(s): ☐ Part-Year Resident ☐ Nonresident ☐ Nonresident Alien or Dual-Status Alien

FOR OFFICE USE ONLY

Please Print In Black Ink.
Enter One Letter Or Number In Each Box.
Fill In Ovals Completely. Do NOT Submit a Photocopy!!

Fill in applicable oval, if appropriate

☐ **First Time Filer**

☐ **Address or Name Change**

THIS
SPACE
RESERVED

ATTACH A COPY OF YOUR 2010 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

↓ Place Label Here ↓

Your First Name	M.I.	Your Last Name
Spouse's First Name	M.I.	Spouse's Last Name
Care Of (See Instructions, page 7.)		
Present mailing or home address (Number and street, including Rural Route)		
City, town or post office.	State	Postal/ZIP code
If Foreign address, enter Province and/or State		Country

◆ **IMPORTANT — Complete this Section** ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters

[] [] [] []

Your Social Security Number

[] [] [] [] [] [] [] [] [] []

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters

[] [] [] []

Spouse's Social Security Number

[] [] [] [] [] [] [] [] [] []

(Fill in only **ONE** oval)

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one had income).
- 3 ☐ Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. _____

- 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ► []

- 5 ☐ Qualifying widow(er) with dependent child. Enter the year your spouse died [] [] []

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT fill in oval 6a, but be sure to fill in the oval below line 37.

- 6a ☐ Yourself ☐ Age 65 or over..... } Enter the number of ovals filled on 6a and 6b []
- 6b ☐ Spouse ☐ Age 65 or over..... }

If you filled ovals 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, fill in this oval ☐

6c Dependents:	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
1. First and last name			
6d			

Enter number of your children listed.. 6c ► [] []

Enter number of other dependents..... 6d ► [] []

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e ► [] []

• ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE •



Your Social Security Number

--	--	--	--	--	--

Your Spouse's SSN

--	--	--	--	--	--

JCB102

Name(s) as shown on return _____

If amount is negative (loss), shade the minus (-) in the box. Example:

Col. A - Total Income

Col. B - Hawaii Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2).....		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	7	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
8	Interest income from the worksheet on page 39 of the Instructions.....		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	8	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
9	Ordinary dividends		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	9	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
10	State income tax refund from the worksheet on page 39 of the Instructions		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	10	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
11	Alimony received		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
12	Business or farm income or (loss)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	12		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
13	Capital gain or (loss) from the worksheet on page 39 of the Instructions		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	13		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
14	Supplemental gains or (losses) (attach Schedule D-1)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	14		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
15	IRA distributions		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	15	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
17	Rents, royalties, partnerships, estates, trusts, etc.		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	17		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
18	Unemployment compensation (insurance)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	18	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
19	Other income (state nature and source)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	19		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
20	Add lines 7 through 19 Total Income		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	20		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00
21	Certain business expenses of reservists, performing artists, and fee-basis government officials		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	21	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
22	IRA deduction		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	22	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
23	Student loan interest deduction from the worksheet on page 43 of the Instructions		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	23	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
24	Health savings account deduction		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	24	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
25	Moving expenses (attach Form N-139)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	25	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
26	One-half of self-employment tax		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	26	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
27	Self-employed health insurance deduction		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	27	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
28	Self-employed SEP, SIMPLE, and qualified plans		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	28	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
29	Penalty on early withdrawal of savings		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	29	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
30	Alimony paid (Enter name and SS No. of recipient)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	30	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
31	Payments to an individual housing account ..		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	31	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	
32	First \$5,800 of military reserve or Hawaii national guard duty pay		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	32	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							00	

Your Social Security Number



Your Spouse's SSN



JCB103

Name(s) as shown on return _____

<p>33 Exceptional trees deduction (attach affidavit) (see page 20 of the Instructions).....</p> <p>34 Add lines 21 through 33 Total Adjustments ➤</p> <p>35 Line 20 minus line 34 Adjusted Gross Income ➤</p> <p>36 Ratio of Hawaii AGI to Total AGI. Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places).. CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 20, and fill in this oval. <input type="radio"/></p> <p>37 If you do not itemize deductions, enter zero on line 38 and go to line 39a. Otherwise go to page 20 of the Instructions and enter your Hawaii itemized deductions here.</p> <p>37a Medical and dental expenses (from Worksheet NR-1 or PY-1)</p> <p>37b Taxes (from Worksheet NR-2 or PY-2)</p> <p>37c Interest expense (from Worksheet NR-3 or PY-3).....</p> <p>37d Contributions (from Worksheet NR-4 or PY-4)</p> <p>37e Casualty and theft losses (from Worksheet NR-5 or PY-5)</p> <p>37f Miscellaneous deductions (from Worksheet NR-6 or PY-6)</p> <p>39a If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920.....</p> <p>39b Multiply line 39a by the ratio on line 36 Prorated Standard Deduction ➤</p> <p>40 Line 35, Column B minus line 38 or 39b, whichever applies. (This line MUST be filled in)</p> <p>41a If line 35, Column B is \$89,981 or less, multiply \$1,040 by the total number of exemptions claimed on line 6e. Otherwise, see page 26 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, fill in the applicable oval(s) <input type="radio"/> Yourself <input type="radio"/> Spouse, and see the Instructions</p> <p>41b Multiply line 41a by the ratio on line 36 Prorated Exemption(s) ➤</p> <p>42 Taxable Income. Line 40 minus line 41b (but not less than zero) Taxable Income ➤</p> <p>43 Tax. Fill in oval if from: <input type="radio"/> Tax Table; <input type="radio"/> Tax Rate Schedule; or <input type="radio"/> Capital Gains Tax Worksheet on page 42 of the Instructions. (<input type="radio"/> Fill in oval if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-344, N-405, N-586, N-615, or N-814 is included.)..... Tax ➤</p> <p>If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet.....</p> <p>44 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 44</p> <p>45 Credit for Low-Income Household Renters (attach Schedule X)</p> <p>46 Credit for Child and Dependent Care Expenses (attach Schedule X)</p> <p>47 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice).....</p> <p>48 Total refundable tax credits from Schedule CR (attach Schedule CR).....</p> <p>49 Add lines 44 through 48 Total Refundable Credits ➤</p> <p>50 Line 43 minus line 49. If line 50 is zero or less, see Instructions.....</p> <p>51 Total nonrefundable tax credits (attach Schedule CR)</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 37d</p> <p>00 37e</p> <p>00 37f</p> <p>00 39a</p> <p>00 39b</p> <p>00 40</p> <p>00 41a</p> <p>00 41b</p> <p>00 42</p> <p>00 43</p> <p>00 43a</p> <p>00 44</p> <p>00 45</p> <p>00 46</p> <p>00 47</p> <p>00 48</p> <p>00 49</p> <p>00 50</p> <p>00 51</p>	<p>00 33</p> <p>00 34</p> <p>00 35</p> <p>00 36</p> <p>00 37</p> <p>00 37a</p> <p>00 37b</p> <p>00 37c</p> <p>00 3</p>
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TOTAL ITEMIZED DEDUCTIONS

38 Add lines 37a through 37f.
Enter total here and go to
line 40.

□□□,□□□,□□□.00

Your Social Security Number

Your Spouse's SSN



JCB104

Name(s) as shown on return _____

52	Line 50 minus line 51	Balance ➤	52	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
53	Hawaii State Income tax withheld (attach W-2s) (see page 31 of the Instructions for other attachments) ... 53			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
54	2010 estimated tax payments on Forms N-1 _____; N-288A _____ 54			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
55	Amount of estimated tax applied from 2009 return..... 55			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
56	Amount paid with extension..... 56			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
57	Add lines 53 through 56	Total Payments ➤	57	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
58	If line 57 is larger than line 52, enter the amount OVERPAID (line 57 minus line 52) (see Instructions)..		58	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
59	Contributions to (see page 31 of the Instructions):.....	Yourself	Spouse	
59a	Hawaii Schools Repairs and Maintenance Fund	<input type="radio"/> \$2	<input type="radio"/> \$2	
59b	Hawaii Public Libraries Fund	<input type="radio"/> \$2	<input type="radio"/> \$2	
59c	Domestic Violence / Child Abuse and Neglect Funds.....	<input type="radio"/> \$5	<input type="radio"/> \$5	
60	Add the amounts of the filled ovals on lines 59a through 59c and enter the total here.....		60	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
61	Line 58 minus line 60		61	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
62	Amount of line 61 to be applied to your 2011 ESTIMATED TAX 62			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
63a	Amount to be REFUNDED TO YOU (line 61 minus line 62) If filing late, see page 31 of Instructions. Fill in this oval <input type="radio"/> if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 63 b, c, or d.			
b	Routing number		c Type: <input type="radio"/> Checking <input type="radio"/> Savings	
d	Account number			63a
64	AMOUNT YOU OWE (line 52 minus line 57). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector".....			64
65	Estimated tax penalty. (See page 32 of Instr.) Do not include this amount in line 58 or 64. Fill in this oval if Form N-210 is attached ➤ <input type="radio"/> 65			<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
66	AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)			66
67	AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)			67

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 33 of the Instructions.

Designee's name Phone no. Identification number

HAWAII ELECTION
CAMPAIGN FUND

Do you want \$3 to go to the Hawaii Election Campaign Fund? ☐ Yes ☐ No

☐ Yes ☐ No

If joint return, does your spouse want \$3 to go to the fund? ☐ Yes ☐ No

☐ Yes ☐ No

Note: Filling in the "Yes" oval will not increase your tax or reduce your refund.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature

Date

Spouse's signature (if filing jointly, BOTH must sign)

Date

Your Occupation

Daytime Phone Number

Your Spouse's Occupation

Daytime Phone Number

Paid Preparer's InformationPreparer's Signature 


Date _____

Check if self-employed ☐

Preparer's identification number

Print
Preparer's Name 

Federal E.I. No. 

Firm's name (or yours if self-employed), Address, and ZIP Code 

Phone No. ➤